

REG-45-007 TAX LISTS AND UNIT LEDGERS

In each year, prior to the extension of taxes on the tax lists or unit ledgers by the county assessor or county clerk, the affected parcels of real estate shall be reduced by the amount of the allowable homestead exemption.

(Section 77-3523, R.R.S. 1943 and section 77-1613, R.S.Supp., 1992. January 24, 1993.)